THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.13532 OF 2007

Dated 28-06-2007

Between:

M/s JCB India Limited …Petitioner

And

The Assistant Commissioner (CT)
And two others …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.13532 OF 2007

O R D E R ***(Per the Hon'ble Sri Justice Bilal Nazki):***

Heard learned counsel for the parties. With their consent, the writ petition is being disposed of at this stage.

The grievance of the petitioner is that pending disposal of the appeal by the Tribunal, the first respondent issued notice dated 28-05-2007 demanding payment of the disputed tax.

We have gone through the record and heard learned counsel for the parties. We feel that the interest of justice would be met if stay is granted pending disposal of the appeal by the Tribunal, subject to deposit of 50 per cent of the disputed tax by the petitioner. Therefore, we stay the impugned notice dated 28-05-2007 for the assessment year 2002-2003 and direct that 50 per cent of the disputed tax shall be paid by the petitioner, within a period of four weeks. For four weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal. However, if the petitioner has already paid any amount towards the disputed tax, while calculating the 50 per cent amount, the amount

already paid by the petitioner shall be given credit to.

The writ petition is accordingly disposed of. No order as to costs.

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(Bilal Nazki, J)

Dated 28th June, 2007

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(S.Ananda Reddy, J)

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